CIOT Vice President's page: Our technical work

Welcomes



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It’s a real pleasure to introduce myself as the CIOT’s new Vice President and to talk about the Institute’s technical work. My own CIOT journey started 30 years’ ago when a colleague at Burges Salmon mentioned some tax exams it would be helpful for me to do. ‘They’re called ATII,’ he said. ‘I’ve got no idea what it stands for, but they’re a really good qualification.’ And that was that. A couple of years later, I was invited to join the Bristol Branch committee.

Most of those reading *Tax Adviser* will have their own CIOT journey, and it might be interesting to compare yours.

I guess that for most of us exams (thankfully now with a more sensible acronym) are our first CIOT experience. Many of us may then get involved with our local branch and take advantage of the great programme of CPD and networking.

But fewer of us may know about the Institute's technical work. What does this involve? In my case, it involved joining the Capital Taxes Sub-Committee in 2006. I went on to chair that committee and, through that, became involved in the Technical Policy and Oversight Committee (TPOC). In 2019, I took over chairing TPOC from Glyn Fullelove.

At its highest level, technical work involves scrutinising tax law and working for a better tax system for all. The day to day work is largely done by technical officers within the technical team and the Low Incomes Tax Reform Group (LITRG) team, led by Victoria Todd and overseen by Director of Public Policy, Ellen Milner. TPOC oversees 19 other committees and working groups dealing with almost all aspects of UK tax. These committees bring together leading specialists, enabling CIOT to speak as an authoritative voice on the UK tax system and how it could be made better. TPOC works closely with George Crozier's External Relations team, and with Jane Mellor's Professional Standards team where relevant.

Day to day, the work might involve responding to consultations, meetings with HMRC or Treasury, dealing with media requests, writing explainers, making proactive submissions or co-ordinating responses with other professional bodies. The work ranges from very detailed points of legal drafting through to TikTok videos explaining tax issues for the general public. The LITRG website is a particularly helpful resource.

With the volume of new (and often poorly thought-out) tax law each year, our technical work sometimes feels like plugging only a few holes in a dam that is springing many more leaks. But we can point to a number of successes. To give two personal examples, we were instrumental in drafting the statutory residence test in 2013; and, more recently, when developing the temporary repatriation facility for non-doms the government relied heavily on our submissions. Politicians scrutinising the latest Finance Bill referred to CIOT's evidence more than 40 times, including nine times on the non-dom reforms alone. Currently, we are working hard to improve the draft legislation on registration of tax advisers.

There are three ways in which you can help.

First, if you come across an unusual technical point – perhaps some badly drafted legislation or a tax outcome you wouldn't expect – do send this to the relevant Technical Officer. You can find their details at www.tax.org.uk/our_tcs. Sadly, we

don’t have the resources to respond directly to members’ queries. But hard evidence of real cases, even if anonymised, really helps our discussions with HMRC – and we can point to several examples where we have been able to get guidance from HMRC when an individual tax adviser could not.

Second, if you have particular specialist expertise do consider applying to join the relevant committee. The application forms can be found for each committee at www.tax.org.uk/our_tcs, along with details of which committees are currently accepting new members. It is a particularly rewarding role but do expect to be put to work and not merely to be a consumer of others’ expertise!

And, third, do amplify our online technical content by liking, commenting or reposting it. (Reposting with your own comments particularly helps us with LinkedIn’s algorithm.) In an online world, we are keen that CIOT should be seen as the authoritative voice. The more that our 20,000 members republish our online output, the more likely that will be.

As I write this, we are preparing for the Autumn Residential Conference at Cambridge. Hopefully, I may see a number of you there.

John Barnett